



# తెలంగాణ రాజ పత్రము THE TELANGANA GAZETTE

PART- I EXTRAORDINARY  
PUBLISHED BY AUTHORITY

No. 55-A]

HYDERABAD, FRIDAY, FEBRUARY 23, 2018.

## NOTIFICATIONS BY GOVERNMENT

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### REVENUE DEPARTMENT

(CT-II)

THE TELANGANA GOODS AND SERVICES TAX ACT, 2017 (ACT NO. 23 OF 2017) - WAIVER OF LATE FEE PAYABLE FOR FAILURE TO FURNISH RETURN IN **FORM GSTR-5**.

[G.O.Ms. No. 38, Revenue (CT-II), 23<sup>rd</sup> February, 2018.]

In exercise of the powers conferred by section 128 of the Telangana Goods and Services Tax Act, 2017 (Act No. 23 of 2017) (hereafter in this notification referred to as the said Act), the State Government, on the recommendations of the Council, hereby waives the amount of late fee payable by any registered person for failure to furnish the return in **FORM GSTR-5** by the due date under section 47 of the said Act, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that where the total amount of State tax payable in the said return is nil, the amount of late fee payable by such registered person for failure to furnish the said return by the due date under section 47 of the said Act shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues.

THE TELANGANA GOODS AND SERVICES TAX ACT, 2017 (ACT NO. 23 OF 2017) - WAIVER OF LATE FEE PAYABLE FOR FAILURE TO FURNISH RETURN IN **FORM GSTR-5A**.

[G.O.Ms. No. 40, Revenue (Commercial Taxes -II), 23<sup>rd</sup> February, 2018.]

In exercise of the powers conferred by section 128 of the Telangana Goods and Services Tax Act, 2017 (Act No. 23 of 2017) (hereafter in this notification referred to as the said Act), the State Government, on the recommendations of the Council, hereby waives the amount of late fee payable by any registered person for failure to furnish the return in **FORM GSTR-5A** by the due date under section 47 of the said Act, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that where the total amount of integrated tax payable in the said return is nil, the amount of late fee payable by such registered person for failure to furnish the said return by the due date under section 47 of the said Act shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues.

THE TELANGANA GOODS AND SERVICES TAX ACT, 2017 (ACT NO. 23 OF 2017) - WAIVER OF LATE FEE PAYABLE FOR FAILURE TO FURNISH RETURN IN **FORM GSTR-1**.

*[G.O.Ms. No. 41, Revenue (Commercial Taxes -II), 23<sup>rd</sup> February, 2018.]*

In exercise of the powers conferred by section 128 of the Telangana Goods and Services Tax Act, 2017 (Act No. 23 of 2017) (hereafter in this notification referred to as the said Act), the State Government, on the recommendations of the Council, hereby waives the amount of late fee payable by any registered person for failure to furnish the details of outward supplies for any month/quarter in **FORM GSTR-1** by the due date under section 47 of the said Act, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that where there are no outward supplies in any month / quarter, the amount of late fee payable by such registered person for failure to furnish the said details by the due date under section 47 of the said Act shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues.

THE TELANGANA GOODS AND SERVICES TAX ACT, 2017 (ACT NO. 23 OF 2017) - WAIVER OF LATE FEE PAYABLE FOR FAILURE TO FURNISH RETURN IN **FORM GSTR-6**.

*[G.O.Ms. No. 42, Revenue (Commercial Taxes -II), 23<sup>rd</sup> February, 2018.]*

In exercise of the powers conferred by section 128 of the Telangana Goods and Services Tax Act, 2017 (Act No. 23 of 2017) (hereafter in this notification referred to as the said Act), the State Government, on the recommendations of the Council, hereby waives the amount of late fee payable by any registered person for failure to furnish the return in **FORM GSTR-6** by the due date under section 47 of the said Act, which is in excess of an amount of twenty-five rupees for every day during which such failure continues.

**SOMESH KUMAR,**  
*Principal Secretary to Government.*

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